

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

IN RE: Resort of Palm Beach LLC

---

Resort of Palm Beach LLC	)	
	)	
Appellant	)	Civil Action No. 07-199
	)	
v.	)	
	)	
Kelly Beaudin Stapleton, U.S. Trustee	)	
	)	
Appellee	)	Bankruptcy Case No. 06-10798
	)	Bankruptcy Appeal No. 07-11

**STIPULATION TO WITHDRAW WITH PREJUDICE NOTICE OF APPEAL**

IT IS HEREBY STIPULATED AND AGREED, by and between Appellant, RESORT OF PALM BEACH LLC, and Appellee, KELLY BEAUDIN STAPLETON, U.S. TRUSTEE, through their undersigned attorneys, that Appellant's Notice of Appeal filed with the Bankruptcy Court on March 7, 2007 and docketed with this Court on April 10, 2007 is withdrawn with prejudice with all parties to bear their own costs.

Dated: May 9, 2007

BAKER & HOSTETLER LLP  
666 Fifth Avenue  
New York, New York 10103  
Douglas E. Spelfogel  
Richard J. Bernard  
Telephone: (212) 589-4200  
Facsimile: (212) 589-4201  
and  
PEPPER HAMILTON LLP

/s/ James C. Carignan  
David B. Stratton (Bar No. 960)  
James C. Carignan (Bar No. 4230)  
Hercules Plaza, Suite 5100  
1313 N. Market Street  
Wilmington, Delaware 19801  
Telephone: (302) 777-6500  
Facsimile: (302) 421-8390  
*Co-Counsel for the Debtor/Appellant*

KELLY BEAUDIN STAPLETON  
UNITED STATES TRUSTEE

Richard L. Schepacarter  
Trial Attorney  
J. Caleb Boggs Federal Building  
844 King Street, Room 2207  
Wilmington, DE 19801  
Phone: (302) 573-6491  
Facsimile: (302) 573-6497  
*Counsel to Kelly Beaudin Stapleton,  
U.S. Trustee/Appellee*

CONSENTED TO BY:

COOPER LEVENSON APRIL NIEDELMAN & WAGENHEIM, P.A.

/s/ Erin K. Brignola  
Erin K. Brignola (No. 2723)  
30 Fox Hunt Drive  
Bear, Delaware 19701  
Telephone: (302) 838-2600  
*Counsel for Alfred T. Giuliano, Esquire, Chapter 7 Trustee*

**CERTIFICATE OF SERVICE**

I, James C. Carignan, hereby certify that on May 9, 2007, I caused to be served the Stipulation To Withdraw With Prejudice Notice Of Appeal, upon the following entities via regular, first-class mail.

Erin K. Brignola, Esq.  
Cooper Levenson April Niedelman & Wagenheim, P.A.  
30 Fox Hunt Drive  
Bear, DE 19701

Richard L. Schepacarter, Esq.  
Office of the United States Trustee  
J. Caleb Boggs Federal Building  
844 King Street, Room 2207  
Wilmington, DE 19801

Dated: May 9, 2007  
Wilmington, DE

A handwritten signature in black ink, appearing to read 'J. Carignan', written over a horizontal line.

James C. Carignan (No. 4230)